

IN THE UNITED STATES DISTRICT COURT  
FOR THE MIDDLE DISTRICT OF ALABAMA

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UNITED STATES OF AMERICA, )  
)  
Petitioner, )  
)  
v. ) Civil Action No.  
)  
DEBRA G. GOLSON, )  
)  
Respondent. )

2:05mc 3263-T

**PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS**

The United States of America, on behalf of its agency, the Internal Revenue Service, by the undersigned Assistant United States Attorney, avers to this Court as follows:

1. This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of the Internal Revenue Code of 1986, 26 U.S.C. §§ 7402(b) and 7604(a), to judicially enforce an Internal Revenue Service summons.

2. Heidi Beukema is a duly commissioned Revenue Agent employed in Small Business/Self-Employed Compliance, Central Area, Internal Revenue Service and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulation Section 301.7602-1, 26 C.F.R. § 301.7602-1.

3. The respondent, Debra G. Golson, resides at 7736 Deer Trail Road, Montgomery Alabama, within the jurisdiction of this Court.

4. Revenue Agent Heidi Beukema is conducting an investigation into the tax liability of Larry B. Golson and Debra G. Golson for the following year: December 31, 2003, as set forth in the Declaration of Revenue Agent Heidi Beukema attached hereto as Exhibit A.

5. The respondent, Debra G. Golson, is in possession and control of testimony, books, records, papers, and other data which are relevant to the above-described investigation.

6. On June 9, 2005, an Internal Revenue Service summons was issued by Revenue Agent Heidi Beukema directing the respondent, Debra G. Golson, to appear before Revenue Agent Heidi Beukema or her designee on June 13, 2005, at 1:00 p.m. to testify and to produce the books, records, and other documents demanded in the summons. An attested copy of the summons was left at the last and usual place of abode of the respondent, Debra G. Golson, by Supervisory Revenue Agent Julianne Coddington, on June 13, 2005. The summons is attached hereto and incorporated herein as Exhibit B.

7. On June 13, 2005, the respondent, Debra G. Golson, did not appear in response to the summons.

8. On July 28, 2005, Area Counsel sent the respondent, Debra G. Golson, a last chance letter requesting respondent's appearance at an appointment with Heidi Beukema or her designee

on August 8, 2005. Respondent, Debra G. Golson, did not appear at that meeting. Respondent's refusal to comply with the summons continues to date as set forth in the Declaration of Revenue Agent Heidi Beukema attached hereto as Exhibit A.

9. The books, papers, records, or other data sought by the summons are not already in possession of the Internal Revenue Service.

10. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

11. It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summons in order to properly investigate the Federal tax liability of Larry B. Golson and Debra G. Golson for the following year: December 31, 2003, as is evidenced by the Declaration of Heidi Beukema attached hereto and incorporated herein as part of this petition.

WHEREFORE, petitioner respectfully prays:

1. That the Court issue an order directing the respondent, Debra G. Golson, to show cause, if any, why respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.

2. That the Court enter an order directing the respondent, Debra G. Golson, to obey the aforementioned summons and each and

every requirement thereof by ordering the attendance, testimony and production of the books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Agent Heidi Beukema or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Agent Heidi Beukema, or any other proper officer or employee of the Internal Revenue Service.

3. That the United States recover its costs in maintaining this action.

4. That the Court grant such other and further relief as is just and proper.

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